

LOUISE BLOUIN MEDIA, INC.
88 Laight Street, New York, NY 10013

May 1st, 2016

Department of Treasury
Internal Revenue Service
1973 N Rulon White Blvd,
Ogden, UT 84404

Exhibit

16

Attn: Mail Spot 6552

Ref: Name: Louise Blouin Media Inc.
 Fed Id
 Tax Form: CVL PEN
 Tax Period: December 31, 2014

Dear Sir,

We are in receipt of above tax form CVL PEN charging penalty under section 6038 of Internal Revenue Code and would like to state that:

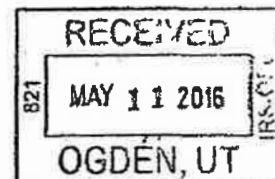
1. Louise Blouin Media Inc. did not have any transactions with the foreign owners during the year 2015
2. Louise Blouin was not required to file for 5472 and request you to condone the penalty

We assure you of timely compliance in all future filing.

Sincerely,



Louise T. Blouin



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